DO NOT ENTER: /AB/

06/02/2008

[10191/4172]

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Maik RABE et al. Inventor(s)

10/537,955 Serial No.

Filed **December 13, 2005**

For MAGNETO-RESISTIVE LAYER SYSTEM AND SENSOR

ELEMENT HAVING THIS LAYER SYSTEM

Allison Bernstein Examiner

Art Unit 2824

Confirmation No. 1384

I hereby certify that this correspondence is being deposited electronically transmitted to the United States Patent and Trademark Office via the Office of electronic filing system on

Mail Stop AF

Commissioner for Patents

P.O. Box 1450

Alexandria, Virginia 22313-1450

Date: May 23, 2008

Signature: /Clifford A. Ulrich/ Reg. No. 42,194

Clifford A. Ulrich

REPLY UNDER 37 C.F.R. § 1.116

SIR:

In response to the Final Office Action of February 28, 2008, kindly amend the above-captioned application without prejudice as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks begin on page 5 of this paper.